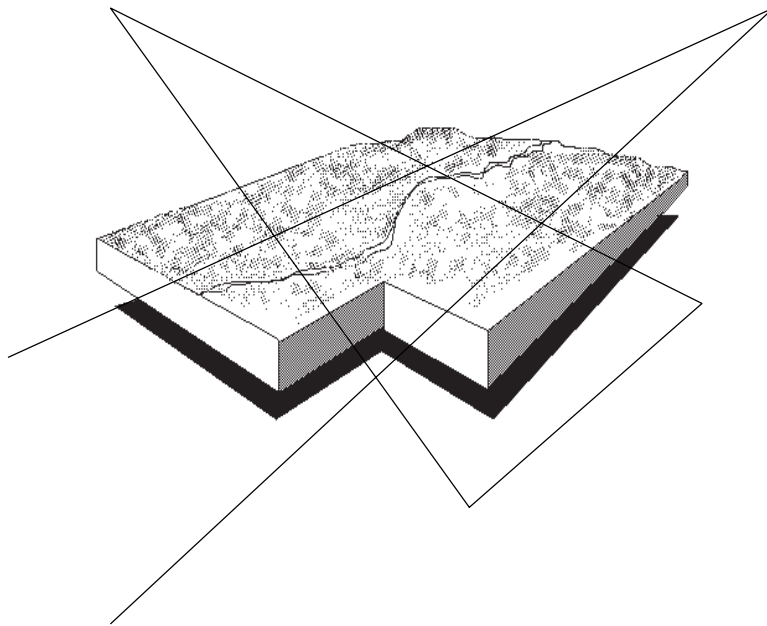


NEBRASKA
ELECTRONIC REPORTING SYSTEM

Electronic Reporting Schedule



nebraska department of revenue

Supplement to Electronic Reporting System
Information Guide for TeleFile and EFT Tax Payments

Timely Filed Payments

The purpose of this booklet is to aid you in making your EFT tax payments in a timely manner. To be timely, an EFT payment must be initiated on or before the “Timely Filed Date.” The Timely Filed Date is the tax due date adjusted for weekends and holidays. The date for timely payment is based on when your payment is initiated, not the date funds are actually debited from your bank account.

For the ACH Debit option, you instruct the system to transmit your payment by indicating a Debit Date. **The Debit Date is the date you want your payment debited from your bank account. Note that your Debit Date must be a future business date. The Debit Date cannot be the same day that you originate the payment.** You can originate your payment on the Timely Filed Date, as long as it’s successfully completed before 4:00 p.m. Central Time. You can originate your payment in advance, any time up to 60 days prior to the Timely Filed Date.

For the ACH Credit payment option, your financial institution must successfully send your payment to the Federal Reserve on or before the Timely Filed Date. Those taxpayers using the ACH Credit option should contact their financial institution to verify cutoff times for these transfers.

Calendar of Due Dates

MONTHLY FILERS

- 15** Withholding: Nebraska Monthly Withholding Deposit (except for January, April, July and October).
- 25** Motor Fuels: Form 73, Form 83, Form 86
Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, for the preceding month.

QUARTERLY OR CALENDAR YEAR FILERS

JANUARY

- 25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for October through December of preceding year. Annual filers, Form 86 for preceding calendar year.
Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for October through December of preceding year.
- 31** Withholding: Form 941N, Nebraska Quarterly Withholding Return for fourth quarter of preceding year. Annual filers, Form 941N for preceding calendar year.

MARCH

- 15** Corporation Income Tax: Form 1120N, Nebraska Corporation Income Tax Return, for calendar year filers.
S Corporation Income Tax: Form 1120-SN, Nebraska S Corporation Income Tax Return
Financial Institution Tax: Form 1120NF, Nebraska Financial Institution Tax Return
Corporation Income Tax Return: Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax

APRIL

- 15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying first installment for calendar year filers.
- 25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for January through March.
Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for January through March.

- 30** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for first quarter.

JUNE

- 15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying second installment for calendar year filers.

JULY

- 25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for April through June.

Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for April through June.

- 31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for second quarter.

SEPTEMBER

- 15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying third installment for calendar year filers.

OCTOBER

- 25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for July through September.

Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for July through September.

- 31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for third quarter.

DECEMBER

- 15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying fourth installment for calendar year filers.

- 31** Financial Institution Tax: Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Return, last date to pay voluntary estimated payment.

FISCAL YEAR FILERS

Corporation Income Tax:

Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher - due on the 15th day of the 4th, 6th, 9th and 12th months.

Form 1120N, Nebraska Corporation Income Tax Return - due on the 15th day of third month following end of fiscal year.

Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax - due on the 15th day of third month following end of fiscal year.

Financial Institution Tax

Form 1120NF-ES , Nebraska Financial Institution Voluntary Estimated Tax Return - due on the last day of the fiscal year.

Form 1120NF, Nebraska Financial Institution Tax Return - due on the 15th day of third month following end of fiscal year.

S Corporation Income Tax

Form 1120-SN, Nebraska S Corporation Income Tax Return - due on 15th day of third month following end of fiscal year.

State of Nebraska

Observed Holidays 2004-2005

2005

Holiday	Observed
New Year's Day	12/31/2004
Martin Luther King, Jr. Day	01/17/2005
Presidents' Day	02/21/2005
Arbor Day	04/29/2005
Memorial Day	05/30/2005
Independence Day	07/04/2005
Labor Day	09/05/2005
Columbus Day	10/10/2005
Veterans' Day	11/11/2005
Thanksgiving Day	11/24/2005
Day after Thanksgiving	11/25/2005
Christmas Day	12/26/2005

2006

Holiday	Observed
New Year's Day	01/02/2006
Martin Luther King, Jr. Day	01/16/2006
Presidents' Day	02/20/2006
Arbor Day	04/28/2006
Memorial Day	05/29/2006
Independence Day	07/04/2006
Labor Day	09/04/2006
Columbus Day	10/09/2006
Veterans' Day	11/10/2006
Thanksgiving Day	11/23/2006
Day after Thanksgiving	11/24/2006
Christmas Day	12/25/2006

Due Date Schedule - 2005/2006

Due Date	Timely File Date	Due Date	Timely File Date
01/15/2005	01/18/2005	01/15/2006	01/17/2006
01/25/2005	01/25/2005	01/25/2006	01/25/2006
01/31/2005	01/31/2005	01/31/2006	01/31/2006
02/15/2005	02/15/2005	02/15/2006	02/15/2006
02/25/2005	02/25/2005	02/25/2006	02/27/2006
03/15/2005	03/15/2005	03/15/2006	03/15/2006
03/25/2005	03/25/2005	03/25/2006	03/27/2006
04/15/2005	04/15/2005	04/15/2006	04/17/2006
04/25/2005	04/25/2005	04/25/2006	04/25/2006
04/30/2005	05/02/2005	04/30/2006	05/01/2006
05/15/2005	05/16/2005	05/15/2006	05/15/2006
05/25/2005	05/25/2005	05/25/2006	05/25/2006
06/15/2005	06/15/2005	06/15/2006	06/15/2006
06/25/2005	06/27/2005	06/25/2006	06/26/2006
07/15/2005	07/15/2005	07/15/2006	07/17/2006
07/25/2005	07/25/2005	07/25/2006	07/25/2006
07/31/2005	08/01/2005	07/31/2006	07/31/2006
08/15/2005	08/15/2005	08/15/2006	08/15/2006
08/25/2005	08/25/2005	08/25/2006	08/25/2006
09/15/2005	09/15/2005	09/15/2006	09/15/2006
09/25/2005	09/26/2005	09/25/2006	09/25/2006
10/15/2005	10/17/2005	10/15/2006	10/16/2006
10/25/2005	10/25/2005	10/25/2006	10/25/2006
10/31/2005	10/31/2005	10/31/2006	10/31/2006
11/15/2005	11/15/2005	11/15/2006	11/15/2006
11/25/2005	11/28/2005	11/25/2006	11/27/2006
12/15/2005	12/15/2005	12/15/2006	12/15/2006
12/25/2005	12/27/2005	12/25/2006	12/26/2006